

**SUMMARY OF MAJOR CHANGES TO  
DOD 7000.14-R, VOLUME 6B, APPENDIX D  
“GENERAL LEDGER CROSSWALK FOR THE STATEMENT OF NET COSTS”**

Substantive revisions are denoted by an ★ preceding the section or paragraph with the substantive change or revision.

PARA	EXPLANATION OF CHANGE/REVISION	PURPOSE
Table D-1	Deletes U.S. Government Standard General Ledger (USSGL) accounts 6199, 6500 and 6600.	Update
Table D-1	Adds “Exchange” for USSGL account 7500 in the Additional Information Required (AIR) column.	Update
Table D-1	Adds USSGL account 6199 and “Nonfederal, Production” in the AIR column.	Update
Table D-1	Deletes “Nonfederal” for USSGL account 7500 in the AIR column.	Update
Table D-1	Adds “Exchange” for USSGL accounts 5400 and 5409 in the AIR column.	Update

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**GENERAL LEDGER CROSSWALK FOR THE STATEMENT OF NET COSTS**

Table D-1      General Ledger Crosswalk for the Statement of Net Costs

**APPENDIX D****GENERAL LEDGER CROSSWALK FOR THE STATEMENT OF NET COSTS**

The following explains the information included in the columns of the crosswalk (all balances are preclosing balances):

- A. Column (1) represents the line number on the statement.
- B. Column (2) identifies the title of the line number on the statement.
- C. Column (3) identifies whether the preclosing (Pre) or postclosing (Post) United States Government Standard General Ledger (USSGL) account balance is to be used.
- D. Column (4) identifies whether the beginning balance (B), ending balance (E), or ending minus beginning (E-B) USSGL account balance is to be used.
- E. Column (5) reflects the USSGL account numbers included on each line of the statement.
- F. Column (6) identifies the title of the USSGL account.
- G. Column (7) identifies the segment of the account balance that is applicable to each report line. (CNATP = Cost Not Assigned To Programs.)

\* NOTE: In addition to the breakout of account balances identified in column 7, when amounts include transactions between reporting entities, the account must be further disaggregated by trading partner. See [Chapter 13](#) of this volume for guidance on eliminating entry and trading partner data exchange requirements.

(1) Line No.	(2) Statement of Net Costs Line Title	(3) Pre/ Post	(4) Trial Bal.	(5) Account No.	(6) Account Title	(7) Additional Information Required*
1.	Program Costs					
1.A.	Intragovernmental	Pre	E	6100	Operating Expenses/Program Costs	Federal; Production; Report stewardship costs separately
		Pre	E	6190	Contra Bad Debts Expense – Incurred for Others	Federal, Production
		Pre	E	6310	Interest Expenses on Borrowing from Treasury	Production
		Pre	E	6320	Interest Expenses on Securities	Federal, Production
		Pre	E	6330	Other Interest Expense	Federal, Production
		Pre	E	6400	Benefit Expenses	Federal; Production or Nonproduction
		Pre	E	6720	Bad Debt Expense	Federal, Production
		Pre	E	6730	Imputed Costs	Production; include imputed costs for civilian employee retirement, health, and life insurance; and Judgment Fund Litigation
		Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	Federal, Production
		Pre	E	6800	Future Funded Expenses	Federal; Production or Nonproduction
		Pre	E	6900	Nonproduction Costs	Federal; Nonproduction; Report stewardship costs separately
		Pre	E	7110	Gains on Disposition of Assets	Federal; Production or Nonproduction; Exchange

Table D-1

1.A.	Intragovernmental	Pre	E	7190	Other Gains	Federal; Production or
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(1) Line No.	(2) Statement of Net Costs Line Title	(3) Pre/ Post	(4) Trial Bal.	(5) Account No.	(6) Account Title	(7) Additional Information Required*
	(Continued)					
		Pre	E	7210	Losses on Disposition of Assets	Nonproduction; Exchange; Revaluation of assets, other noncash item Federal; Production or Nonproduction;
		Pre	E	7290	Other Losses	Exchange; Revaluation of assets, other noncash items Federal; Production or Nonproduction; Exchange
		Pre	E	7300	Extraordinary Items	Federal; Production or Nonproduction
		Pre	E	7500	Distribution of Income – Dividend	Federal; Production or Nonproduction; ★Exchange
1.B.	With the Public	Pre	E	6100	Operating Expenses/Program Costs	Nonfederal; Production; Report stewardship costs separately
		Pre	E	6190	Contra Bad Debts Expense - Incurred for Others	Nonfederal, Production
		Pre	E	6199	★Adjustment to Subsidy Expense	Nonfederal, Production
		Pre	E	6320	Interest Expenses on Securities	Nonfederal, Production
		Pre	E	6330	Other Interest Expenses	Nonfederal, Production
		Pre	E	6400	Benefit Expenses	Nonfederal, Production or Nonproduction; Covered and Not Covered by Budgetary Resources
		Pre	E	6500	Cost of Goods Sold	Nonfederal, Production
		Pre	E	6600	Applied Overhead	Nonfederal, Production
		Pre	E	6710	Depreciation, Amortization, and Depletion	Production

Table D-1 (Continued)

1.B.	With the Public		Pre		E		6720		Bad Debt Expense		Nonfederal; Production;	
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(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Statement of Net Costs Line Title	Pre/Post	Trial Bal.	Account No.	Account Title	Additional Information Required*
	(Continued)					Report bad debt related to uncollectible non credit reform receivables separately
		Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	Nonfederal, Production
		Pre	E	6800	Future Funded Expenses	Nonfederal; Production or Nonproduction
		Pre	E	6900	Nonproduction Costs	Nonfederal; Nonproduction; Report stewardship costs separately
		Pre	E	7110	Gains on Disposition of Assets	Nonfederal; Exchange; Production or Nonproduction
		Pre	E	7190	Other Gains	Nonfederal; Exchange; Production or Nonproduction; Revaluation of assets, other noncash item
		Pre	E	7210	Losses on Disposition of Assets	Nonfederal; Production or Nonproduction; Exchange
		Pre	E	7290	Other Losses	Nonfederal; Exchange; Production or Nonproduction; Exchange; Revaluation of assets, other noncash item
		Pre	E	7300	Extraordinary Items	Nonfederal; Production or Nonproduction
		Pre	E	7500	Distribution of Income – Dividend	Nonfederal; Production or Nonproduction; ★Exchange
		Pre	E	7600	Changes in Actuarial Liability	Nonfederal; Production or Nonproduction

Table D-1 (Continued)

1.C.	Total Program Cost				Calculation (Line 1.A. plus line 1.B.)	
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(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Statement of Net Costs Line Title	Pre/Post	Trial Bal.	Account No.	Account Title	Additional Information Required*
1.D.	Less Earned Revenues	Pre	E	5100	Revenue from Goods Sold	Federal and Nonfederal
		Pre	E	5109	Contra Revenue for Goods Sold	Federal and Nonfederal
		Pre	E	5200	Revenue from Services Provided	Federal and Nonfederal
		Pre	E	5209	Contra Revenue for Services Provided	Federal and Nonfederal
		Pre	E	5310	Interest Revenue	Federal and Nonfederal; Exchange
		Pre	E	5319	Contra Revenue for Interest	Federal and Nonfederal; Exchange
		Pre	E	5320	Penalties, Fines and Administrative Fees Revenue	Federal and Nonfederal; Exchange
		Pre	E	5329	Contra Revenue for Penalties, Fines and Administrative Fees	Federal and Nonfederal; Exchange
		Pre	E	5400	Benefit Program Revenue	Federal and Nonfederal; ★Exchange
		Pre	E	5409	Contra Revenue for Benefit Program Revenue	Federal and Nonfederal; ★Exchange
		Pre	E	5500	Insurance and Guarantee Premium Revenue	Federal and Nonfederal
		Pre	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	Federal and Nonfederal
		Pre	E	5900	Other Revenue	Federal and Nonfederal; Exchange; Nonbudgetary - Exclude amounts included in 1310 & 1340
		Pre	E	5909	Contra Revenue for Other Revenue	Federal and Nonfederal; Exchange; Nonbudgetary - Exclude amounts included in 1310 & 1340

Table D-1 (Continued)

1.E.	Net Program Costs				Calculation (The sum of lines 1.C. and	
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(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Statement of Net Costs Line Title	Pre/Post	Trial Bal.	Account No.	Account Title	Additional Information Required*
					1.D.)	
2.	Costs Not Assigned to Programs	Pre	E	6400	Benefit Expense	Nonproduction; CNATP
		Pre	E	6710	Depreciation, Amortization and Depletion	Production
		Pre	E	6800	Future Funded Expenses	Nonproduction; CNATP
		Pre	E	6900	Non Production Costs	Nonproduction; CNATP
	Costs Not Assigned to Programs (Continued)	Pre	E	7110	Gains on Disposition of Assets	CNATP; Nonproduction; Exchange
		Pre	E	7190	Other Gains	Nonproduction; CNATP; Exchange
		Pre	E	7210	Losses on Disposition of Assets	CNATP; Nonproduction; Exchange
		Pre	E	7290	Other Losses	Nonproduction; CNATP; Exchange
		Pre	E	7300	Extraordinary Items	Nonproduction; CNATP
		Pre	E	7500	Distribution of Income – Dividend	Nonproduction; CNATP; Exchange
		Pre	E	7600	Changes in Actuarial Liability	Nonproduction; CNATP
3.	Less Earned Revenues Not Attributable to Programs	Pre	E	5310	Interest Revenue	Exchange revenue not attributable to programs
		Pre	E	5319	Contra Revenue for Interest	Exchange revenue not attributable to programs
		Pre	E	5900	Other Revenue	Exchange revenue not attributable to programs
		Pre	E	5909	Contra Revenue for Other Revenue	Exchange revenue not attributable to programs
4.	Net Cost of Operations				Calculation (Line 1.E. plus line 2 plus line 3)	

Table D-1 (Continued)